

NONMAJOR CAPITAL PROJECTS FUNDS
BALANCE SHEETS (LEGAL BASIS)
DECEMBER 31, 2006
(IN THOUSANDS)

	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	TECHNOLOGY SYSTEMS CAPITAL
ASSETS		
Cash and cash equivalents	\$ 19,639	\$ 627
Due from other funds	1,892	-
Due from other governments	172	-
TOTAL ASSETS	<u>\$ 21,703</u>	<u>\$ 627</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 723	\$ 3
Retainage payable	159	-
Due to other funds	528	78
Wages payable	86	-
Obligations under reverse repurchase agreements	952	-
Total liabilities	<u>2,448</u>	<u>81</u>
Fund balance		
Reserved for encumbrances	1,865	-
Unreserved		
Undesignated	17,390	546
Total fund balances	<u>19,255</u>	<u>546</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 21,703</u>	<u>\$ 627</u>

NONMAJOR CAPITAL PROJECTS FUNDS
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (LEGAL BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2006
(IN THOUSANDS)

	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	TECHNOLOGY SYSTEMS CAPITAL
REVENUES		
Intergovernmental revenues	\$ 4,792	\$ -
Interest earnings	885	42
TOTAL REVENUES	<u>5,677</u>	<u>42</u>
EXPENDITURES		
Current		
General government services	6,470	2
Capital outlay		
Capital projects		
General government services	5,232	-
Capitalized expenditures	1,033	-
Total capital outlay	<u>6,265</u>	<u>-</u>
TOTAL EXPENDITURES	<u>12,735</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	(7,058)	40
OTHER FINANCING SOURCES (USES)		
Transfers in	9,935	-
Transfers out	-	(524)
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,935</u>	<u>(524)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	2,877	(484)
Fund balances - January 1, 2006	16,378	1,030
Fund balances - December 31, 2006	<u>\$ 19,255</u>	<u>\$ 546</u>

In the GAAP financial statements, certain G.O. bonds although deposited legally in governmental CIP funds were reported in the Internal Service funds that service the debt and that benefit from the use of the debt. The above schedules show the legal basis statements of the governmental CIP funds where the actual bond proceeds are deposited and where project expenditures are budgeted.

For the legal basis schedule only, the beginning fund balance for Office of Information Resource Management Capital fund is restated from the December 31, 2005 amount. The legal basis fund balance should have been \$16,378 thousand instead of \$14,698 thousand. The GAAP financial statements are not affected.